

**REMARKS**

Claims 1, 3-10, 12, 13, 18, 21, 22, 25 and 26 are all the claims pending in the application.

The Examiner, in the last paragraph on page 2 of the Advisory Action of November 2, 2007, provided a suggestion as to how applicants could amend the claims to overcome the outstanding rejections. In particular, the Examiner stated that applicants should consider amending the claims to positively recite a “non-magnetic” orientation-controlling layer and to recite that the lower layer is “directly adjacent” the non-magnetic orientation-controlling layer.

In response, applicants have amended independent claims 1 and 18 in accordance with the Examiner’s proposals.

In view of the above, reconsideration and allowance of this application are now believed to be in order, and such actions are hereby solicited. If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

USPTO is directed and authorized to charge all required fees, except for the Issue Fee and the Publication Fee, to Deposit Account No. 19-4880. Please also credit any overpayments to said Deposit Account.

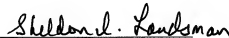
Respectfully submitted,

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WASHINGTON OFFICE

**23373**

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Date: November 19, 2007